TABLE B-8

Personal Income Tax Statistics SPECIAL TAX CREDITS ALLOWED Tax Year 2014

CreditNumberCredits Available in Tax Year 2014966Child Adoption966Child and Dependent Care177,719College Access Credit509Community Development Fin. Inst. Deposits106California Competes Credit56Dependent Parent212Disabled Access408Donated Agricultural Products Transportation23Donated Fresh Fruits or Vegetables68Enhanced Oil RecoveryaEnterprise Zone Hiring and Sales35,085Environmental Tax8Joint Custody Head of Household4,157Local Agency Military Base Recovery Area24Low Income Housing269Manufacturing Enhancement Area6Motion Picture and TV Production18Natural Heritage PreservationaNew Employment Credit720New Jobs Credit3,178	\$1,264,008 32,434,490 1,881,254 330,477 252,495 65,387 30,522 100,475 406,234 a 349,940,827 5,723 1,266,450 356,271 554,505 3,264 37,365 a 2,439,680	Percent of Total 0.1 2.2 0.1 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0
Credits Available in Tax Year 2014 Child Adoption 966 Child and Dependent Care 177,719 College Access Credit 509 Community Development Fin. Inst. Deposits 106 California Competes Credit 56 Dependent Parent 212 Disabled Access 408 Donated Agricultural Products Transportation 23 Donated Fresh Fruits or Vegetables 68 Enhanced Oil Recovery a 8 Enterprise Zone Hiring and Sales 35,085 Environmental Tax 8 Joint Custody Head of Household 4,157 Local Agency Military Base Recovery Area 24 Low Income Housing 669 Manufacturing Enhancement Area 66 Motion Picture and TV Production 18 Natural Heritage Preservation a 18 New Employment Credit 720	\$1,264,008 32,434,490 1,881,254 330,477 252,495 65,387 30,522 100,475 406,234 a 349,940,827 5,723 1,266,450 356,271 554,505 3,264 37,365 a	0.1 2.2 0.1 0.0 0.0 0.0 0.0 0.0 N/A 24.3 0.0 0.1 0.0 0.0
Child Adoption966Child and Dependent Care177,719College Access Credit509Community Development Fin. Inst. Deposits106California Competes Credit56Dependent Parent212Disabled Access408Donated Agricultural Products Transportation23Donated Fresh Fruits or Vegetables68Enhanced Oil RecoveryaEnterprise Zone Hiring and Sales35,085Environmental Tax8Joint Custody Head of Household4,157Local Agency Military Base Recovery Area24Low Income Housing269Manufacturing Enhancement Area6Motion Picture and TV Production18Natural Heritage PreservationaNew Employment Credit720	32,434,490 1,881,254 330,477 252,495 65,387 30,522 100,475 406,234 a 349,940,827 5,723 1,266,450 356,271 554,505 3,264 37,365 a	2.2 0.1 0.0 0.0 0.0 0.0 0.0 N/A 24.3 0.0 0.1 0.0
Child and Dependent Care College Access Credit Community Development Fin. Inst. Deposits California Competes Credit Dependent Parent Disabled Access Donated Agricultural Products Transportation Donated Fresh Fruits or Vegetables Enhanced Oil Recovery Enterprise Zone Hiring and Sales Environmental Tax Joint Custody Head of Household Local Agency Military Base Recovery Area Low Income Housing Manufacturing Enhancement Area Motion Picture and TV Production Natural Heritage Preservation New Employment Credit 106 107 108 108 109 109 109 109 109 109 109 109 109 109	32,434,490 1,881,254 330,477 252,495 65,387 30,522 100,475 406,234 a 349,940,827 5,723 1,266,450 356,271 554,505 3,264 37,365 a	2.2 0.1 0.0 0.0 0.0 0.0 0.0 N/A 24.3 0.0 0.1 0.0
College Access Credit Community Development Fin. Inst. Deposits California Competes Credit Dependent Parent Disabled Access Donated Agricultural Products Transportation Donated Fresh Fruits or Vegetables Enhanced Oil Recovery Enterprise Zone Hiring and Sales Environmental Tax Joint Custody Head of Household Local Agency Military Base Recovery Area Low Income Housing Manufacturing Enhancement Area Motion Picture and TV Production Natural Heritage Preservation New Employment Credit 509 509 509 509 509 509 509 509 509 50	1,881,254 330,477 252,495 65,387 30,522 100,475 406,234 a 349,940,827 5,723 1,266,450 356,271 554,505 3,264 37,365 a	0.1 0.0 0.0 0.0 0.0 0.0 0.0 N/A 24.3 0.0 0.1 0.0
Community Development Fin. Inst. Deposits California Competes Credit Dependent Parent Disabled Access Donated Agricultural Products Transportation Donated Fresh Fruits or Vegetables Enhanced Oil Recovery Enterprise Zone Hiring and Sales Environmental Tax Joint Custody Head of Household Local Agency Military Base Recovery Area Low Income Housing Manufacturing Enhancement Area Motion Picture and TV Production Natural Heritage Preservation New Employment Credit 121 232 340 24 408 68 68 68 68 68 68 68 68 69 41 41 57 69 69 69 69 69 60 60 60 60 60	330,477 252,495 65,387 30,522 100,475 406,234 a 349,940,827 5,723 1,266,450 356,271 554,505 3,264 37,365 a	0.0 0.0 0.0 0.0 0.0 N/A 24.3 0.0 0.1 0.0
California Competes Credit Dependent Parent Disabled Access Donated Agricultural Products Transportation Donated Fresh Fruits or Vegetables Enhanced Oil Recovery Enterprise Zone Hiring and Sales Environmental Tax Joint Custody Head of Household Local Agency Military Base Recovery Area Low Income Housing Manufacturing Enhancement Area Motion Picture and TV Production Natural Heritage Preservation New Employment Credit 56 56 408 408 68 68 68 68 68 68 69 41 57 60 60 61 62 63 64 65 66 67 66 67 66 67 66 67 66 67 66 67 66 67 66 67	252,495 65,387 30,522 100,475 406,234 a 349,940,827 5,723 1,266,450 356,271 554,505 3,264 37,365 a	0.0 0.0 0.0 0.0 0.0 N/A 24.3 0.0 0.1 0.0
Dependent Parent Disabled Access 408 Donated Agricultural Products Transportation Donated Fresh Fruits or Vegetables Enhanced Oil Recovery Enterprise Zone Hiring and Sales Environmental Tax Solint Custody Head of Household Local Agency Military Base Recovery Area Low Income Housing Manufacturing Enhancement Area Motion Picture and TV Production Natural Heritage Preservation New Employment Credit 24 408 408 408 408 408 408 408	65,387 30,522 100,475 406,234 a 349,940,827 5,723 1,266,450 356,271 554,505 3,264 37,365 a	0.0 0.0 0.0 N/A 24.3 0.0 0.1 0.0 0.0
Disabled Access Donated Agricultural Products Transportation Donated Fresh Fruits or Vegetables Enhanced Oil Recovery Enterprise Zone Hiring and Sales Environmental Tax Joint Custody Head of Household Local Agency Military Base Recovery Area Low Income Housing Manufacturing Enhancement Area Motion Picture and TV Production Natural Heritage Preservation New Employment Credit 408 408 408 408 408 408 608 608	30,522 100,475 406,234 a 349,940,827 5,723 1,266,450 356,271 554,505 3,264 37,365 a	0.0 0.0 N/A 24.3 0.0 0.1 0.0 0.0
Donated Agricultural Products Transportation Donated Fresh Fruits or Vegetables Enhanced Oil Recovery Enterprise Zone Hiring and Sales Environmental Tax Joint Custody Head of Household Local Agency Military Base Recovery Area Low Income Housing Manufacturing Enhancement Area Motion Picture and TV Production Natural Heritage Preservation New Employment Credit 23 35,085 4,157 24 25 269 Manufacturing Enhancement Area 6 Motion Picture and TV Production 18 Natural Heritage Preservation 23 35,085 4,157 269 2720	100,475 406,234 a 349,940,827 5,723 1,266,450 356,271 554,505 3,264 37,365 a	0.0 0.0 N/A 24.3 0.0 0.1 0.0 0.0
Donated Fresh Fruits or Vegetables Enhanced Oil Recovery Enterprise Zone Hiring and Sales Environmental Tax Joint Custody Head of Household Local Agency Military Base Recovery Area Low Income Housing Manufacturing Enhancement Area Motion Picture and TV Production Natural Heritage Preservation New Employment Credit 68 35,085 4,157 24 4,157 269 Manufacturing Enhancement Area 6 Motion Picture and TV Production 18 Natural Heritage Preservation 720	406,234 a 349,940,827 5,723 1,266,450 356,271 554,505 3,264 37,365 a	0.0 N/A 24.3 0.0 0.1 0.0 0.0
Enhanced Oil Recovery Enterprise Zone Hiring and Sales Environmental Tax Joint Custody Head of Household Local Agency Military Base Recovery Area Low Income Housing Manufacturing Enhancement Area Motion Picture and TV Production Natural Heritage Preservation New Employment Credit 35,085 4,157 24 4,157 269 Manufacturing Enhancement Area 6 Motion Picture and TV Production 18 Natural Heritage Preservation 720	a 349,940,827 5,723 1,266,450 356,271 554,505 3,264 37,365 a	24.3 0.0 0.1 0.0 0.0 0.0
Environmental Tax Joint Custody Head of Household Local Agency Military Base Recovery Area Low Income Housing Manufacturing Enhancement Area Motion Picture and TV Production Natural Heritage Preservation New Employment Credit 8 4,157 269 469 1780 188 189 180 180 180 180 180 180 180 180 180 180	5,723 1,266,450 356,271 554,505 3,264 37,365 a	0.0 0.1 0.0 0.0 0.0
Joint Custody Head of Household 4,157 Local Agency Military Base Recovery Area 24 Low Income Housing 269 Manufacturing Enhancement Area 6 Motion Picture and TV Production 18 Natural Heritage Preservation a New Employment Credit 720	1,266,450 356,271 554,505 3,264 37,365 a	0.1 0.0 0.0 0.0
Local Agency Military Base Recovery Area24Low Income Housing269Manufacturing Enhancement Area6Motion Picture and TV Production18Natural Heritage PreservationaNew Employment Credit720	356,271 554,505 3,264 37,365 a	0.0 0.0 0.0
Low Income Housing269Manufacturing Enhancement Area6Motion Picture and TV Production18Natural Heritage PreservationaNew Employment Credit720	554,505 3,264 37,365 a	0.0 0.0
Manufacturing Enhancement Area6Motion Picture and TV Production18Natural Heritage PreservationaNew Employment Credit720	3,264 37,365 a	0.0
Motion Picture and TV Production18Natural Heritage PreservationaNew Employment Credit720	37,365 a	
Natural Heritage Preservation a New Employment Credit 720	a	0.0
New Employment Credit 720	a 2,439,680	
	2,439,680	N/A
New Jobs Credit 3,1/8	0.024.250	0.2
N C 111 D	8,824,278	0.6
Nonrefundable Renter's 1,531,324 Other State Tax 165,709	108,181,813	7.5
Other State Tax 165,709 Prior Year Alternative Minimum Tax 6.663	804,414,913 25,156,553	55.8 1.7
Prison Inmate Labor 24	1,691,034	0.1
Oualified Senior Head of Household 1,465	617,736	0.0
Research 6,206	94,629,050	6.6
Targeted Tax Area 107	1,377,320	0.1
Unidentified 0	0	-
Total Credits Available in Tax Year 2014 1,935,033	\$1,436,265,328	99.6
Erminad Cuadita with Commonan Provisions		
Expired Credits with Carryover Provisions Agricultural Products Carryover 11	\$12,605	0.0
Commercial Solar Electric Carryover 10	22,902	0.0
Commercial Solar Energy Carryover 16	39,976	0.0
Employer Child Care Contribution 258	115,384	0.0
Employer Child Care Program 30	38,147	0.0
Energy Conservation Carryover 277	166,277	0.0
Farmworker Housing-Construction a	a	N/A
Joint Strike Fighter Property a	a	N/A
Joint Strike Fighter Wage a	a	N/A
Los Angeles Revitalization Zone 47	303,612	0.0
Low Emission Vehicle 437	378,370	0.0
Manufacturer's Investment 9	22,134	0.0
Orphan Drug 4	211	0.0
Political Contribution 1,306	152,963	0.0
Recycling Equipment 168	102,575	0.0
Residential Rental and Farm Sales Carryover 168	183,320	0.0
Rice Straw 7	22,387	0.0
Ridesharing:	56.000	-
Large Employers 117	56,229	0.0
Small Employers 62 Transit Page Correspond	23,742	0.0
Transit Pass Carryover 206 Vanpool Carryover 627	102,435	0.0
Vanpool Carryover 627 Incentive Carryover 387	286,867 116,237	0.0
Salmon and Steelhead Trout Habitat 5	705	0.0
Solar Energy Carryover 219	3,904,781	0.0
Solar Pump Carryover 12	15,946	0.0
Solar or Wind Energy Systems 116	168,890	0.0
Water Conservation Carryover 167	296,230	0.0
Young Infant 77	53,569	0.0
Total Expired Credits with Carryover Provisions 4,748		0.3
Total 1,939,781	\$1,442,857,923	100.0

Footnotes follow this section.